

ROLL CALL

Taxation Committee

House of Representatives

Date: 2/20/07

NAME (18 Members)	PRESENT	ABSENT or EXCUSED
Chairman B. LAKE	✓	
Vice Chair J. SONJU	✓	
Vice Chair J. COHENOUR	✓	
Rep. N. BIXBY	✓	
Rep. M. BLASDEL	✓	
Rep. E. BUTCHER	✓	
Rep. R. ERICKSON	✓	
Rep. W. GRINDE	✓	
Rep. R. HAMILTON	✓	
Rep. E. HILBERT	✓	
Rep. M. JOPEK	✓	
Rep. C. LAMBERT	✓	
Rep. G. MacLAREN	✓	
Rep. D. McALPIN	✓	
Rep. B. NOONEY	✓	
Rep. J.P. POMNICHOWSKI	✓	
Rep. J. ROSS	✓	
Rep. C. VINCENT	✓	



HOUSE STANDING COMMITTEE REPORT

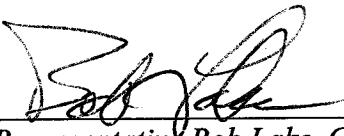
February 20, 2007

Page 1 of 4

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 270** (first reading copy -- white) do pass as amended.

Signed: _____


Representative Bob Lake, Chair

And, that such amendments read:

1. Page 1, line 22.

Strike: "\$400"

Insert: "\$200"

2. Page 1, line 23.

Strike: "return"

Insert: "form"

3. Page 1, line 24.

Strike: "\$800"

Insert: "\$400"

4. Page 1, line 25.

Strike: "\$900"

Insert: "\$450"

5. Page 1, line 26.

Strike: "\$1,000"

Insert: "\$500"

6. Page 1, line 28.

Strike: "\$800"

Insert: "\$400"


7. Page 1, line 29.

Strike: "\$900"


Insert: "\$450"

Committee Vote:

Yes 11, No 7

Fiscal Note Required 

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2/20/07

8. Page 1, line 30.

Strike: "\$1,000"

Insert: "\$500"

9. Page 2, line 1.

Strike: "subsections"

Insert: "subsection"

Strike: "and (3) (c) "

10. Page 2, line 2.

Strike: "\$30,000"

Insert: "\$25,000"

11. Page 2, line 3 through line 5.

Strike: subsection (b) in its entirety

Renumber: subsequent subsections

12. Page 2, line 6.

Strike: "exceeds \$50,000"

Insert: "is equal to or greater than \$35,000"

13. Page 2, line 8.

Strike: "subsections"

Insert: "subsection"

Strike: "through (4) (e) "

14. Page 2, line 9.

Strike: "return"

Insert: "form"

15. Page 2, line 10.

Strike: "\$40,000"

Insert: "\$50,000"

16. Page 2, line 11 through line 19.

Strike: subsections (b) through (d) in their entirety

Renumber: subsequent subsection

17. Page 2, line 20.

Strike: "exceeds"

Insert: "is equal to or greater than"

18. Page 2, line 22.

Strike: "subsections"

Insert: "subsection"

Strike: "through (5) (e) "

19. Page 2, line 23.

Strike: "\$40,000"

Insert: "\$50,000"

20. Page 2, line 24 through page 3, line 5.

Strike: subsections (b) through (d) in their entirety

Renumber: subsequent subsection

21. Page 3, line 6.

Strike: "exceeds"

Insert: "is equal to or greater than"

22. Page 3, line 19.

Strike: "--"

23. Page 3, line 20.

Strike: "pass-through entities"

Strike: "(1)"

24. Page 3, line 23 through line 25.

Strike: subsection (2) in its entirety

25. Page 4, line 2.

Following: "and"

Insert: ", except as provided in subsection (3),"

26. Page 4, line 7.

Following: "(2)"

Insert: "(a)"

Strike: "subsection"

Insert: "subsections"

Following: "(4)"

Insert: ", (5), and (6)"

27. Page 4, line 9.

Strike: "(a)"

Insert: "(i)"

Strike: the first "month"

Insert: "year"

Strike: the second "month"

Insert: "year"

Renumber: subsequent subsection

28. Page 4, line 11.

Strike: "month"

Insert: "year"

29. Page 4, line 12.

Strike: "two"

Insert: "four"

30. Page 4.

Following: line 13

Insert: "(b) The credit allowed under this subsection (2) may not be claimed for more than 2 consecutive years.

(3) Subject to subsections (4), (5), and (6), an employer who has paid health insurance premiums for employees during the 2 tax years immediately preceding the tax year for which a claim for the credit is made under this section may claim a tax credit in the following amounts:

(a) not more than \$50 each year for each employee and \$50 each year for each employee's spouse, if the employer covers the employee's spouse; and

(b) not more than \$20 each year for each dependent, other than the employee's spouse, if the employer is paying for the dependents, not to exceed four dependents of an employee in addition to the employee's spouse."

Renumber: subsequent subsections

31. Page 4.

Following: line 30

Insert: "(9) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-1101, a pass-through entity, or a partnership, the credit must be attributed to shareholders, owners, or partners using the same proportion as used to report the entity's income or loss."

- END -

ROLL CALL VOTE
Taxation Committee
House of Representatives

Date: 2.20.07

Bill No.: HB 270

Motion No. : _____

Motion: be amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	✓		
Vice Chair J. COHENOUR		✓	
Rep. W. GRINDE		✓	
Rep. B. NOONEY	✓		
Rep. D. McALPIN		✓	
Rep. G. MacLAREN	✓		
Rep. N. BIXBY		✓	
Rep. C. LAMBERT	✓		
Rep. J.P. POMNICHOWSKI		✓	
Rep. E. HILBERT	✓		
Rep. C. VINCENT	✓		
Rep. M. JOPEK	✓		
Rep. E. BUTCHER	✓		
Rep. R. ERICKSON		✓	
Rep. M. BLASDEL	✓		
Rep. R. HAMILTON		✓	
Rep. J. ROSS	✓		
Chairman B. LAKE	✓		

VOTE: 11-7 passes

ROLL CALL VOTE
Taxation Committee
House of Representatives

Date: 2.20.07

Bill No.: HB 270

Motion No. : _____

Motion: do pass as amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	✓		
Vice Chair J. COHENOUR		✓	
Rep. W. GRINDE		✓	
Rep. B. NOONEY	✓		
Rep. D. McALPIN		✓	
Rep. G. MacLAREN	✓		
Rep. N. BIXBY		✓	
Rep. C. LAMBERT	✓		
Rep. J.P. POMNICHOWSKI		✓	
Rep. E. HILBERT	✓		
Rep. C. VINCENT	✓		
Rep. M. JOPEK	✓		
Rep. E. BUTCHER	✓		
Rep. R. ERICKSON		✓	
Rep. M. BLASDEL	✓		
Rep. R. HAMILTON		✓	
Rep. J. ROSS	✓		
Chairman B. LAKE	✓		

VOTE: 11-7 passes

ROLL CALL VOTE
Taxation Committee
House of Representatives

Date: 2.20.07

Bill No.: HB529

Motion No. : _____

Motion: be amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	✓		
Vice Chair J. COHENOUR		✓	
Rep. W. GRINDE		✓	
Rep. B. NOONEY	✓		
Rep. D. McALPIN		✓	
Rep. G. MacLAREN	✓		
Rep. N. BIXBY		✓	
Rep. C. LAMBERT	✓		
Rep. J.P. POMNICHOWSKI		✓	
Rep. E. HILBERT	✓		
Rep. C. VINCENT	✓		
Rep. M. JOPEK		✓	
Rep. E. BUTCHER	✓		
Rep. R. ERICKSON		✓	
Rep. M. BLASDEL	✓		
Rep. R. HAMILTON		✓	
Rep. J. ROSS	✓		
Chairman B. LAKE	✓		

VOTE: 10.8 passes

ROLL CALL VOTE
Taxation Committee
House of Representatives

Date: 2.20.07

Bill No.: HB529

Motion No. : _____

Motion: To Remove Exhibit (#18) submitted by Rep. ERICKSON

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	✓		
Vice Chair J. COHENOUR		✓	
Rep. W. GRINDE		✓	
Rep. B. NOONEY	✓		
Rep. D. McALPIN		✓	
Rep. G. MacLAREN	✓		
Rep. N. BIXBY		✓	
Rep. C. LAMBERT	✓		
Rep. J.P. POMNICHOWSKI		✓	
Rep. E. HILBERT	✓		
Rep. C. VINCENT	✓		
Rep. M. JOPEK		✓	
Rep. E. BUTCHER	✓		
Rep. R. ERICKSON		✓	
Rep. M. BLASDEL	✓		
Rep. R. HAMILTON		✓	
Rep. J. ROSS	✓		
Chairman B. LAKE	✓		

VOTE: 10.8 passes

ROLL CALL VOTE
Taxation Committee
House of Representatives

Date: 2-20-07

Bill No.: HB 529

Motion No. : _____

Motion: do pass as amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	✓		
Vice Chair J. COHENOUR		✓	
Rep. W. GRINDE		✓	
Rep. B. NOONEY	✓		
Rep. D. McALPIN		✓	
Rep. G. MacLAREN		✓	
Rep. N. BIXBY		✓	
Rep. C. LAMBERT	✓		
Rep. J.P. POMNICHOWSKI		✓	
Rep. E. HILBERT	✓		
Rep. C. VINCENT	✓		
Rep. M. JOPEK		✓	
Rep. E. BUTCHER	✓		
Rep. R. ERICKSON		✓	
Rep. M. BLASDEL	✓		
Rep. R. HAMILTON		✓	
Rep. J. ROSS	✓		
Chairman B. LAKE	✓		

VOTE: 9-9 tie

VISITORS REGISTER

Montana House of Representatives TAXATION COMMITTEE

Date: February 20, 2007

Bill No: HB 598

Sponsor(s): Rep. Ron Erickson

(Distribute certain oil and gas production taxes to cities, towns and counties)

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NAME	REPRESENTING	Support	Oppose	Informt'l
Mary Whittzell	MT Taxpayers Assn		X	
DAVE GALT	MT Petroleum Assn		X	
Ch T. Chandler	MT PETROLEUM ASSN		X	
Tom Ebzery	DEVON ENERGY NANC PETROLEUM		XX	
BRUCE WILLIAMS	FIDELITY EIP		X	
LEO MILLER	HEADINGTON OIL CO		X	
Doug Sullivan	Sidney Sch Dist		X	
Jon Brumley	Encore Acg		X	
Patrick Montalban	NMOGA		X	
Jennifer Palko	Encore Acg		X	
Willie Duthold	MACMC		X	
MARK RILBERN	Rothman & County		X	
Tom Luttrell	Continental Res		X	
Ed BARTLETT	NORTHERN ALLIANCE		X	
Bob Gilbert	SELF		X	

Please leave prepared testimony with Committee Secretary. Witness

Statement forms are available if you care to submit written testimony.

Gary Amosby
SEN Don Steinbeisser

Rex H. Ford
Deer Creek Energy Corp

X
X

VISITORS REGISTER

Montana House of Representatives TAXATION COMMITTEE

Date: 2/20/07

Bill No: HB 548

Sponsor(s): Ron Erickson

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NAME	REPRESENTING	Support	Oppose	Informt'l
John Prinkler	MAC		✓	
Gary Fjelsstad	Rosebud Co.		X	
Tom Hauptman	self		X	

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.

VISITORS REGISTER

Montana House of Representatives TAXATION COMMITTEE

Date: February 20, 2007

Bill No: HB 675

Sponsor(s): Rep. Hal Jacobson

(Property surtax on certain residences for emergency services)

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NAME	REPRESENTING	Support	Oppose	Informt'l
Mary Whittleghill	MT Taxpayers Assoc		X	
Joe Rumb	MT Assoc Realtors		X	
Ronnie Wiggers	City Trs Assoc		X	
BB Harrington	DNRC			X
RANDY WILKE	DEPT. OF REVENUE			X

*Please leave prepared testimony with Committee Secretary. Witness
Statement forms are available if you care to submit written testimony.*

VISITORS REGISTER

Montana House of Representatives TAXATION COMMITTEE

Date: February 20, 2007

Bill No: HB 644

Sponsor(s): Rep. Jon Sonju

(Revise net operating loss to conform to federal law)

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NAME	REPRESENTING	Support	Oppose	Informt'l
Aimee GARNOLD	MT Bankers Assoc.	X		
Joe Shevlin	MISCPA	X		
Brian Staley	MT DOR			X

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.

VISITORS REGISTER

Montana House of Representatives TAXATION COMMITTEE

Date: February 20, 2007

Bill No: HB 719

Sponsor(s): Rep. Franke Wilmer
(Child and dependent care tax credit)

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NAME	REPRESENTING	Support	Oppose	Informt'l
Brian Olsen	DOR			<i>to</i>

*Please leave prepared testimony with Committee Secretary. Witness
Statement forms are available if you care to submit written testimony.*